### WEDNESDAY, - JANUARY 2, 1878

DON'T forget to send your orders for th DAILY CLARION and to renew your subscription to the WEEKLY by your members of the Legislature.

THE resolutions adopted by the State Grange contains some wholesome food for reflection by our Legislature soon to assemble. They will be found on our

An able correspondent who has

election of their judges. They will in- lege-but justice, pure and exact. stinctively turn to the best men, just as The assumption of President Hayes in Chief Justice. in former days they selected such men his message designed to prop up venal for the Supreme Bench as C. P. Smith, legislation in the interest of the bond-

Mississippi has cast a blemish upon her upon this point that it will bear reprodent which occurred during his service true only upon the assumption that error DEAR SIR: I was pleased to receive your regime that evinced more strength the truth will nevertheless remain indelibly written that Mississippi has denied the obligation of no debt for which she received a consideration and which was created by her authority in conformity to her constitution and laws. For ourselves, we are proud of her record in refusing to compromise with fraud, and so far from being deterred by ill names, we are prepared to defend her good name here and everywhere, against all com-

## Concerning Tax Titles.

To satisfy the public anxiety as to the true meaning and effect of the decision of the Supreme Court on the subject of tax titles, we have published it in this paper. This decision will inform members of the Legislature the precise bearing of existing laws on that subject, and will enable them to act understandingly in whatever changes they may deem necessary to make. As the law, thus judicially determined, now stands, there is no escape from the consequences of delinquencies in the payment of taxes. No irregularities in the performance of their duties by officials-no erroneous assessments as to the ownership of lands -nor any other matter of the kind-is permitted to come between the sharper who watches his opdortunity and purchases the lands sold for non-payment of taxes, and the acquisition of a perfect title to them. That the law needs amendment, no fair minded person will question. Reasonable opportunity should be given to the tax-payer by payment of penalties, to redeem his property; and the tax-collector should be prohibited from selling more than what is required to pay the amount for which the owner

# The Levee Question.

We have published so much of the letter of Gen. Ferguson, President of the Levee Board, to the Vicksburg Herald, as will show the acts of the present Board and the present condition of the levee system. The letter shows that the dition of the levees does not belong to the present Board, however much their successors may have mismanaged and violated their trust. The land tax which | tion of State officers in said State. has created so much trouble and operated so oppressively upon land owners, jeop ardizing their titles and involving them in serious trouble and heavy cost, was not imposed under the present administration; but by the Legislature of 1865. be done, the act of Congress contemplate Succeeding Republican Legislatures imposed onerous taxes upon cotton and misused and squandered, or appropriated to private uses, the funds that were wrung by Congress for holding the Congressional proof of the charges, is engaging the atfrom impoverished producers. Since the creation of the present Board, there has the Union. After this amendment, all elections, Congressional and State, will occur in the even years of the Calendar, amend or repeal the acts under which been a large reduction of the levee debt, and substantial and valuable improve ments beyond what we had supposed, have been made in the levees. The par. to postpone the election of Congressmen gress to say what further measures shall that he can count but twenty-four antiticulars are set forth in the letter of Gen. until November, 1879, and run the risk be taken to enable the Executive to se-Ferguson.

the Legislature are intrusted to able of March, 1879, until November of that which forbid discriminations, and to enhands-among them in the Senate, W. year, in case of an extra session within force these laws in a summary manner. S. Farish, Esq., also a member of the the time mentioned; or bear the cost Further legislation is necessary and ever legislation time and experience may Legislature, in order to avoid an election the thirty-second parallel) by which

the Silver Bill will become a law, not resentatives are required to be held by withstanding the opposition of the Presi- law of Congress. dent. The resumption law, he thinks,

The Payment of the Government The Late Judge Thomas' Shack-Bonds and the Silver Question.

One of the very best speeches in the Senate upon the payment of the goverument bonds and the silver question was lelivered on the 13th of December by

and Henry T. Ellett, and to the Circuit preposterous and unfounded. They knew the civil war, and when usurpation, fraud Court Bench such men as W. L. Harris, directly the reverse. The bonds did not Wm. Cothran, J. S. Hamm, Wiley P. cost them originally exceeding fifty cents P. Harris, Frank Rogers, and others on the dellar. Pending the legislation whose names adorn the jurisprudential on the subject of their payment Mr. history of the State. We would make no Thadeus Stevens, the great Republican invidious comparisons, nor speak with commoner, now no more, and Chairman reference to the judges of the past time of the Committee of Ways and Means, as compared with those of the present, who reported the bills that were passed but we do plead for the good old time- repeatedly, declared that they were payahonored Democratic-Whig doctrine of ble in greenbacks, not in coin exclusively, the capacity, and the inalienable right of much less gold only; and the legal-tenthe PEOPLE, to select their own agents. ders themselves bear this endorsement as a bowed down and worshipped the golden THE agitation of the so-called "Missis | holder: "This note is a legal-tender at sippi repudiation" seems to have had a "its face value for all debts public and new and untimely birth. We differ as wide " private, except duties on imports and as the poles are apart from the public men "the interest" (not principal) of the public and newspapers of this State that have ex- debt." A letter of Hon. John Sherman, right he pursued it, and was true to the pressed the opinion, or given counte- to Mr. Hayes, Secretary of the Treasunance to the thought, that in what is ry, and the inspirer if not author of his his native State in their tribulation and termed in slang phrase, "repudiation" financial policy, is so clear and emphatic sorrows. There is more than one inciname. The charge can be assumed as duction. It is dated March 20th, 1868: would confirm it, if the case could be tried before a court. I send you my views as

> when we offer to redeem the "principal" in legal then he refuses to take the same kind of mone te paid for the bonds. If the case is to ested by the law, I am right; if it is to wrong. I hate repudiation or anything like it, but we ought not to be deterred from loing what is right by fear of undeserved epi nolders of the five-twenties can only be paid in gold, then we are repudiators if we propose to pay otherwise. If the bondholder can legally demand only the kind of money he paid, then he is a repudiator and extortioner asmand money more valuable than he gave.

Truly yours, JOHN SHERMAN. In 1869 and '70 laws were enacted by Congress under pretence of "strengthenng the public credit" by which it is claimed that the contract between the government creditors and the people were changed, and that the pledge was made to pay the indebtedness in "coin;" but it was not until the fraudulent legislation of 1873 discontinuing the coinage of the silver dollar and prohibiting silver as a legal tender (except for \$5 or less) that the discovery was made that the bondholders had a right to be paid only in gold, the value of which has been enhanced in their interest by demonetizing silver and repudiating the conditions upon which the greenbacks were issued-viz: that they should be a legal tender for all debts public and private except customs dues and interest on the public debt. A more monstrous njustice was never practiced upon any people than this whole system of Reoublican financiering which is sought to e perpetrated by the Administration and the tools and agents of the bond holders, and the struggle to relieve the country from its blighting effects will be long and desperate.

#### The Congressional Election in 1878.

The Holly Springs South has reproduced, from the U.S. Statutes of 1875, the following law, amending the act pre- feelings which they who sustained to him scribing the time for holding elections for the tender relations that exist in the Representatives to Congress:

depresentatives to Congress is hereby modied so as not to apply to any State that whose constitution must be amended in order to effect a change in the day of elec

The South observes: This law leaves it discretionary with the cide to be expedient and right. Should this that at the same time the necessary steps tion, so as to bring on the general State election in the even years of the Calendar, road monopoly, and the subject, with lections in all the States and Territories of Pention of the United States Senate.

The simple question for the Legislature | the Company took its charter and all its to determine is whether it will be better franchises and privileges, and it is for Conof having the State unrepresented in the cure to the public and the Government The interests of the Levee District in lower branch of Congress from the 4th a faithful compliance with the statutes election at the same time elections for tion. Senator Beck, of Kentucky, thinks members of the National House of Rep-

will not be repealed at the present ses. People who want to understand the roll of the treasury department. Why Our ensuing Legislature can do itself no sion. The suffering that will ensue in breadth and depth of the obligation was he not equally mindful of the widow greater honor or render a more just tribute

leford.

informed upon the most absorbing public dark river that separates time from eter- West are clamoring for their repeal. topic of the day will not fail to read it nity. He was born in the good old historic The South would also like to be heard in attentively. He will find unquestionable county of Jefferson, the fruitful mother that behalf. evidence furnished in the declarations of of sons that have made our State We see it stated at Boston that the banks such leading anti-silver champions as illustrious-on the 3d of December, are contest over the question of remonetizing the 19th of December, 1877. In early goods-Exchange. silver and paying the government bonds, manhood he removed to Madison, and ject of the revenue laws, especially in the landowners and laboring masses on the the office of Probate Judge. In Septem- Patriarchs after it is restored to its forlight of the Supreme Court, has given one hand, and the favored, untaxed ber, 1867, he succeeded to the office of mer status as a legal tender for all debts the public the benefit of his deliberations bondholders and capitalists on the other. Circuit Judge, made vacant by the death private and public, including the United in the present number of The Clarion. The champions of the latter do not hesion of the lamented Judge Shall Yerger; bond, principal and interest. tate to admit the fact. The former asks and on the 22d of February, 1868, he LET the people be entrusted with the no special legislation-no exclusive privi- was appointed Judge of the High Court of Errors and Appeals, and was elected

This was the most essential and important period of his life; and it was fertu-W. L. Sharkey, Wm. Yerger, A. H. holders, that they expected to be paid in nate for the State in the deep gloom Handy, W. L. Harris, A. M. Clayton gold exclusively, is shown to be utterly which had settled around her, succeeding and corruption held high carnival, that by the chances of reconstruction, a man because, in all that he was doing, or assuming to do, to help the South and the counso devoted to the people of his native ming to do, to neip the South and the country, I felt bound to sustain him, although with them on questions of public policy, should atone for the crimes of his party by was entrusted with the highest judicial a virtuous and constitutional administra-

In those trying times when the sword squarely and sharply between the enemies flashed the edicts of the conquerer in the and its friends, he threw his weight in tafaces of the people, and corruption ran riot over the land-and strong men solemn pledge of the government to every | calf-whatever else may be said of Judge | Shackleford, to his taking praise, it will be recorded that no taint of dishonor sul- has been the most active agent in the movelied the ermine while he wore it, and that as far as God had given him to know the constitution, his oath and to the people of in a judicial capacity under the military fully stated in a speech. Your idea is that On one occasion while holding Court at North Carolina and Her Judiwe propose to repudiate or violate a promise Vicksburg, Hon. Jeffersou Davis-having just been released from imprisonment. and the object of the most vindictive cruelty which a remorseless and unforgiving foe could inflict, and still under the espionage of the very military power to which Judge S. owed his appointment -entered the court room. Judge S. wealth, has been designated by public suspended business, descended from the bench, advanced to the railing, extended to the Supreme Court of the State at the to Mr. Davis a warm greeting and in pending election; but he is compelled to vited him inside the bar to a seat. Though | decline the nomination for the reasons | fee, not to exceed twenty donars, to be used by the court, and make the sheriff's deed he had never been in accord with Mr. here stated: Davis politically, he often remarked that he was moved to this unusual proceeding which came nigh losing him his position, because it brought down upon him the enmity of the military authorities-by the grandeur of the character of the illustrious chieftain and because he neld in him the personation of a cause in which had been centered the hearts and the hopes of his countrymen of the South Again in the case of E. M. Yerger, who ower which claimed the right to deny him a trial by a jury of his peers in the form prescribed by the Constitution, he ranted bail to the accused in defiance of the North Carolina law of withholding he frowns and threats of those at whose much opposed to an aristocracy of officesword over the prostrate people of his

which he had enlarged by constant oul-

The Union Pacific R. R. Monopoly

Loud complaints have been made about

the reckless violations of its charter by

Ir would seem that President Hayes!

has played his part in the Kemper affair

the overshadowing Union Pacific Rail-

State. Possessed of the finest sensibilities-with a heart overflowing with gensingle department of the State Governerous emotions-the deceased was an exemplary citizen-a warm friend-s Washington correspondents assert tender father and affectionate husband. that the President is opposed to the Fed-Though true to himself and to whatever cause he represented, and to his duty as eral Government aiding the Texas-Pacific causelessly to wound the sensibilities of others. He was a lover of nature, and politicians of his kind did not discover the impolicy of extending government was delighted when he had an opportunity to turn aside from the rugged ways of life to revel in the charms of flowers, several hundred millions to the building complished and gifted lady of Central Mismusic and poetry-a natural fondness for of the Union Pacific monopoly.

W. E. CHANDLER, of New Hampture. We can but faintly imagine the shire, one of the Returning Board trickcircle described by the sacred name of Hayes' alleged betrayal of his party on Section 25 of the Revised Statutes pre- FAMILY, have experienced in his death. | the Southern question. There is some-Upon the privacy of their sorrows we will thing of poetic justice in the disappointnot venture to obtrude. We can only ment and sorrow that have overtaken all invoke upon them the blessings of that the parties to the most wicked deed Supreme Being, who in His inscrutable that has ever blackened the political wisdom has sent upon them this great annals of any nation.

A State convention met in Baltimore recently, to consider the subject of ridding Maryland of tramps. It appointed a committee to memorialize the Legislature in the matter.

THE CALHOUN DEMOCRAT has been removed to Houston and its title now the Patriot. We wish Mr. M. L. Rogers, its editor, success in his new field.

SENATOR KERNAN, of New York, tells a reporter of the Utica Observer silver men in the Senate.

# Hon. S. J. Gholson.

EDS. CLARION: I have known the Hon. Samuel J. Gholson, of Monroe county, for S. Farish, Esq., also a member of the Board, and in the House to such able and trouble of an election for members expedient to that end. But the most a member of the Congress of the United in spite of the flounces and furbelows of representatives as W. A. Percy, Green next year, as now prescribed by law. In effectual method, after all, will be to aid States; Judge of the U. S. District Court: Clay and Wade Hampton, Jr., and what- either event, it will be the duty of the in the building of a competing line (on a gallant and distinguished soldier and officer in the Confederate Army; member and speaker of the Lower House of our have shown to be necessary, will doubtless every year, to submit an amendment to means the monopoly will be broken down. State Legislature; an eminent lawyer, and excuse me, the men need it too. the Constitution to bring on the general There is nothing like vigorous competi- to-day bears the honored marks of honorable warfare upon his person, even to the es of an arm.

> He is a map of great ability, pure charac ter and fine presiding and administrative ability, parliamenta." information and de by placing Mrs. Chisolm on the pay- cision.

> > WEST MISSISSIPPL

A Proposed Tax Law.

Congress ought to remove the tariff on The death of such a man as Judge salt and place that article on the free list. correct construction given by our present Shackleford deserved more than the The present tariff is about 100 per cent., able and learned Supreme Court of the meagre mention we had time to make in and is a tax upon other industries of the statutes as to the effect of tax deeds, has atour last paper. His was not a life and country for the benefit of the domestic Many think the law, so construed, too Senator Hereford, of West Virginia. an example before men, to be dismissed producers. But the glaring injustice of harsh on the tax payer, and the danger is opinion of the Court. Mr. Hereford's speech will be found on with a passing word as the earthly scene existing laws, is the exemption of the that a Legislature which meets during the the first page of our present issue, and closes forever for his entrance upon the New England fishing interest from the heat of the popular discussion of the questhe reader who wishes to be thoroughly untried realities of the home beyond the tax. The pork and dairy men of the ing the prompt payment of the revenues. To do this would be a grave error. Any

The Salt Tax.

Hayes and the South.

t constitutional liberty in South Carolina

The organs that have been shricking the

participation in the affairs of the General

Government are dumb at the discovery that

Mr. Rayner, the Solicitor of the Treasury,

who is a North Carolinian and an ex-rebel,

ment to secure for our use the bank bal-

interest in the matter, and it is not his fault

if the money is not brought back to this country.—Philadelphia Times.

sense uttered about the imaginary Con-

federate fund in the Bank of England,

ciary.

In the good old State of North Caro-

State Hon. George Davis, the most emi-

opinion as the proper man to be elected

now is to endeavor to make some provis-

tation may not be unreasonable when bet

ter times shall come. But upon the bench

permit my name to go before the Conven-

tion of the Democratic party in connection

The foregoing prompts the observa-

tion that the Democratic North Carolina

plan of electing judges by the people is

appointment: but that we do not approve

should be compelled to abandon such a

vor of the enemies of his country.

chequer would be simply childish. It would are beginning to refuse silver, except in small quantities, and if the price continues Prof. Sumner, of Yale College, and Sen- 1813, and died in New Orleans, whither to decline the merchants, finding they can great public calamity in destroying the ator Dawes, of Massachusetts, that the he had gone for medical treatment, on do likewise or put an extra profit on their bringing her paper to a discount and floods bringing her paper to a discount and flooding the market with warrant mongers. No doubt the Boston money changers either in gold or silver or both at the op- when but twenty-three years old, was and merchant princes will have a better burdens of government and oppress the of the facts, by testimony. It is important stowed careful reflection upon the sub tion of the people, is between the inbebted elected by the people of that county to opinion of the good old money of the thrifty and prompt citizens for the benefit

> of the unthrifty and faithless. Under any system which may be devised, occasional instances of individual hardship must ensue, but these must yield to the paramount necessities of the State. Even the is loose, indeterminate and nerveless. In In a recent speech to his constituents fact, it is by no means certain that that sysat Columbia, S. C., Gen. Butler stated tem which requires and enforces the paythat "President Hayes personally and ment of the revenues the most promptly is

"through his friends attempted to have Certain it is that the pernicious legislative "Corbin seated as a Senator from South habit of postponements of collections, and 'Carolina" in place of the legally elected occasionally remitting back taxes to delin-Senator. Senator Butler added: sugents, without refunding to those who "I makes this remark with some regret, have paid and are not deliuquent, has been most oppressive and unjust to those who have paid, and has induced a vast number State, however widely he had differed his position was procured by questionable heretofore, to withhold payment of taxes means, and I was quite willing that he from deliberate calculation upon the unwarranted generosity of the law-making ion of the laws. But when the supreme noment came, and its issue was made

It follows that if any new legislation is entered upon, it should be anxiously seen to that it be strong enough to compel pay-

Without undertaking to assert that the law should be changed, about the propriety of which I have grave doubts, and having also a great horror of that old and vicious ering with the machinery of the revenue law, I beg to submit a plan, the outlines of ances that remain in the Bank of England which might serve for a permanent system, to the credit of the late Confederacy. Mr. Rayner seems to have taken a good deal of less harsh, and, perhaps, equally as effective

There has been a great deal of non-Unless taxes are paid by a day to be fixed | these things exist, and to shift on the party have the sheriff, without further action, to contesting the sale, the onus of overcom certify lists, as now provided, of delinquent is settled by authority. Belcher vs and Father Rayner is making himself lands and provide for their redemption as Mhoon, 47 Miss., 620. Griffin vs. Dougan, will outlive truth. It will do for the malicious and uninformed to carp at her and to misrepresent her conduct; but and the total conduct and the total conduct and the provide for their redemption as misses are the same under the present law, within twelve as the same under the present law, within twelve and moral courses that the property assessed is listed to the moral course that evinced more strength of the land, and that Dickens was his character and moral course that evinced more strength of the land, and that Dickens was his character and moral course that the months from the day fixed for paying taxes, and impose a penalty of fifty per cent. For their redemption as the same under the present law, within twelve and provide for their redemption as the same under the present law, within twelve and moral course that evinced more strength of the land, and that Dickens was his character and moral course the many of the revenue as the same under the provide for their redemption as the same under the provide for their redemption as the same under the provide for their redemption as the same under the pro

If not redeemed in twelve months, permit any one to buy a certificate that he has paid the taxes and penalty, and provide people elect their own judges. In that if known, and if not, that advertisement be pay the sum due of taxes, penalty the fifty am obedient to necessity. I cannot live upon the salary. And barely to live is not to others after three years from the day fixed for payment of taxes.

a basis for thought by skilitul legislators, will give three years for redemption and hope forever. I must therefore decline to thus remedy the evils arising from mistakes, and, I think, this system will be as effectual as the present in supplying the fiscal needs

Any saving clause for infants and married infinitely preferable to the still existing no one, in fact. Account account to the disability gener-Mississippi Radical plan of Executive ally amount to more than the value of the where the property is of any value The suggestions in this article are, in modified and much severer form, the law in two States of the Union, as I am informed.

#### holders, as we are to the concentration of all power in the hands of a More Pleas for Industry and Economy.-A Hint to the "Lords of Creation."

It is a good sign of the times that the articles of our fair correspondent "Ferree" and people. The articles have been exten-R. R. Co. by the loan of its credit or sively copied and commended, and we otherwise. It is a little singular that hope that her practical and sensible suggesaid to such works until they had voted the field of reform is from the pen of an acsissippi, and though not designed for publi-

> dresses to church! the dresses being artistically fashioned by their own deft fingers; and they were them as gracefully and ble women in their cndeavors to raise up joined by the Constitution to disregard. gages, liens and sales, overshadowing her of any land on which the taxes have not onless it be in exceptional cases. I would that "Ferree" would add a few chapters and this is valid legislation. show the great need of reform and economy men. I write this with fear and trembling, but you will not tell of the suggestion, be- they will be sold, and of the time, and accated the line from Jackson ing from a woman. If all the time wasted from our great agricultural and mechanical interests, and spent standing on street corners, and guarding the saloon doors, was spent in home improvements how great that the tax debtor did have personal prop - Our Postmaster. could be added, all the money spent for whisky and tobacco and other needless things, Mississippi would rise to prosperity her women. To "Ferree," I would say again "God speed" in every word that may aid reform—the women need it, in some sections perhaps more than in others, and

Hayes Opposed to the Texas Paci-Sc Railroad.

Washington Cor. Philadelphia Times.] Washington, December 21 .- The Presi dent is reported to have expressed doubts recently about the wisdom of granting gov-ernment aid to the Texas and Eacific Ball-road on two grounds. First, because he beeved that a transcentinental road would be all as soon as it was needed with private lieved that a transcentine consequence thereof will create a heavy account to be settled between the public agents who will stand in the way of it, and their constituents.

Which the South is under to President of the roll or copy of

TAX TITLES.

Decision of the Supreme Court.

E. VIRDEN, E. J. BOWERS.

It is assigned for error that the Court below ought not to have allowed the Tax Collector's deed in evidence to the jury without

advertised, and regularly made. In support of this assignment, and other positions taken by the plaintiff in error, on the trial in the Circuit Court, it is contended that the sections of the Code § 1677 and 1700 are unconstitutional. Or if not in conflict with the constitution, their effect was to make the Tax Collector's deed prima facie evidence, and not conclusive, and therefore it was competent to enquire into the truth then to fix the meaning of these sections that the taxes \* \*

by apparent conflicts in the provisions of section 1,700, that the Legislature designed that this certificate shall bear interest at the to give confidence and strength to such paid. Require the holder of the certificate, has repeatedly attempted to fortify the before he can subject the land, to file a copy title of the purchaser by raising the pren whole, or in certain particulars, his duty in respect of the sale, and of things required growing out of the rigid rule established has been strictly complied with; otherwise the constitution a provision which would lis rizorous rule.

> es in favor of such titles, as in sales by execution." The first clause of the secti is directory, and confers no power which the Legislature did not already have, to make laws in respect of the subject matter. The last clause introduces, for the first tim a permanent rule which the Legislatur ild not abrogate, and which repealed th that the tax collector must, literally, in every particular, comply with all the direct must show affirmatively such compliance, or his title would be invalid. The purchaser at execution sale, was not affected by any rregularities of the sheriff in the execution of the process of the court.

> If the purchaser showed a valid subsisting judgment of a court of competent jurisdi on, execution predicated on it, a levy and the sheriff's deed, he has established author ity in the officer to sell the debtor's property although there may have been irregularivs. Minor, 10 S. and M., 255, and cases there ited. The doctrince is that the sheriff's deed cannot be collaterly impeached for irand sheriff's deed. Ware vs. Bradford, 2

nt out errors and correct mistake, is like tion, and arms him with power to enforce

the advertisement shall invalidate the sale

quiesces therein.

Is the saie wold if the tax debtor had personal property, which the collector might have found, if he had made search, is it a

property in he county takes away the power to sell land, we must give to section tors have as yet been ascertained. 1700 a much broader meaning than its language imparts. We must enlarge the cause for which the sale and title may be The remains of Col. invalidated. A close analysis of this section discloses the dominant idea to be, that the title of the purchaser must be upheld unless some vital infirmities defeat it. Atter giving the form of the conveyance the declaration is "which" conveyance shall rest a perfect title, etc. The next is that it shall not be invalidated "except by proof that the taxes have been paid before sale."

And the least is which the conveyance shall of the least is which the conveyance of the least is which the least is which the conveyance the least is which the least is the lea

SIMBALL, Chief Justice, delivered the

the occupant or reputed owner had not sufficient personal property to pay the taxe;; that notice and demand had been given and made before the sale; that the sale was duly

preliminary to a consideration of their constitutionality. The words are § 1700 "which conveyance shall vest in the purchaser a perfect title to the land sold \* \* Subect to the right of redemption, and no such onveyance shall be invalidated in the Courts of this State, except by the proof sential ingredients of his authority, and Manager of the Mercha that the taxes \* \* had been paid before sale, and the tax collector's sale to indi- the letter of the statute are irregularities viduals, and list of lands sold to the State, cured by the sale and conveyance.
The last requisition of § 1697 referred to shall be prima facie evidence, that the as-

sale were valid. nnection with the subsequent clause, it is 1871. plain that the general words are subject to | So much as a doubt never has been sug- | we stated above. stars invalidate the conveyance in any Court," is given for a certain cause, and further it is debtor had personal property in the county declared "that the conveyance shall be prima facia evidence that the asses-ment and judgment. sale, and all proceedings of sale were valid. Moreover we must avoid that construc-

the Legislature to declare the tax collector's deed conclusive to pass the title. roceedings which lie at the foundation of must be default in the debtor in payment of tions of § 1697 make void his title. the taxes, and there must be in the hands of the collector, the assessment roll, which in pature of a warrant to collect like as execution on a judgment. It may be said Preserve the present mode of levy and as- with authority to proceed by sale if necessary. We have no difficulty in holding that

sales and titles is a good deal aggravated own the land when assessed, or when sold

itles. That statute is in paria materia, with considered by this court. The Legislature anterior to the sale. The Convention had er the several instructions, since the plaintiff

courts shall apply the same liberal princ:-

which create authority in the tax-collector to collect the taxes by sale, are a legal assessment that constitutes the owner of the prop erty debtor to the State, and secondly, a delivery of the assessment roll to the collector That authorized him to receive the money ment on the day appointed by law, he has power to destrain and sell. The assessment when approved by the Board of Supervisors. he money, if default is made in payment. If, therefore, there has been a legal assessment and the roll has been handed the fault made by the tax-debtor, we think that the Constitution is imperative that the

courts shall regard his sale with the same sheriff under execution If it be objected that the tax collector gave mperfect notice of sale, or altogether failed to do so, the answer is that the purchaser is not affected by that irregularity, because we most suppose that the Convention were aware of the law in this State established in Natchez vs. Minor, 10 S. and M., and gers; and they were them as gracefully and that they meant to apply the same rule to proudly as if they were the regal robes of a tax sales and deeds. It follows that if these isement of the particular property is one of those irregularities which the courts are en-

> been paid.
> It could hardly be doubted, in view of the provision of the Constitution quoted, that The statute fixes a day for the sale of de-

And the last is "that the conveyance shall be prima facie evidence, that the assessment and sale and all proceedings of sale were valid." We have seen that the assessment, its approval by competent authority, and delivery of the roll or copy of the roll of assessment to "he shariff, were the essential to assessment to the absent of proceed in

conveyance shall not be impugned, except on proof of taxes paid before sale. That is to say, it shall not be impeached because following notice of a gen the tax debtor had personal property out sonal acquaintance we of which the taxes might have been made; nor secondly because there was not "no-tice" and "demand" made of the debtor. When the language is specific that the con- country of ours

veyance is prima facie evidence of the validity of the "assessment," "sale" and all of Masoury and Family proceedings of sale, it is tantamount to the affirmation that it shall not be conclusive of validity, but the truth may be established of by evidence.
We conclude therefore that the grounds Hodge is but thirty-eight peached, are first that the taxes were paid manhood avery large am before sale; second, that the assessment was | dustry, securing a positi lllegal; and third, that there were such in-

ceedings of sale as would make it invalid. We think that the fair and true rendering and enterprise. He of section 1700, limits and confines the obections to a tax title to these points, and crities, which shall not vitlate the title. In this last category is a sale of land, without making demand of a settler resident on the land "or personal demand" of the tax debtor, "or leaving a written application at his residence" as specified in section 1697, so where there might be personal property in which a levy might be made, a Rose Croix and R who sale of land would not be void. These pro- R. S. He was invested visions of the statute are directory merely, grade of 321 degree May and do not go to the foundation of the col-

We have already stated what are the es-

sessment and sale, and all proceedings of was not meant to be a condition precedent the Hodge Opera Ho to the power of sale, but to fix the order in as a private enterprise, at In order to give harmony to the entire which the two classes of property were liasection, we must, if possible, give such constructions to the several particulars as will produce that result. If the first member of In substance precisely the same direction is York. Director of the Western Company, Produce that result. the section stood alone it would seem as given the Sheriff in levying money under | Masonic Relief Associat if the Legislature intended to make the Tax execution. Land shall not be levied on if of the Ancient Order of Collector's deed conclusive, vesting in the sufficient personal property be found or Director, and I purchaser a "perfect title." But read in surrendered by the debtor." § 842. Code, and Buffalo R.

mportant qualifications, for the right to gested, that the purchaser's title at Sheriff's sale could be impeached by proof that the a friend of everybody he came

A contrary doctrine would expose land titles acquired at sales under judgments and ion if possible which would defeat the decree to such risks and uncertainties that whole law, or an important part by con-flicting with the Constitution. It would be ruin of both debtor and creditor, and conseperhaps an unwarranted exercise of power quences exceedingly detrimental to credit and business would affect the entire com-Blackwell on tax titles, pg. 80 and 82. Cooley's Conn. Lim., 369. Stodenmyer vs. Brown, 48 Ala., 708-9. There are certain rived from the Sheriff. Non-compliance by the Sheriff with § 842, does not avoid his sale the power to sell. There must be first a under execution, nor should the non-conduc assessment of the property. There formity of the tax collector with the direc-

We proceed now to apply the principles hereinbefore announced to the case devel oped on the trial. The objections were n sufficient to exclude the deed, and it was no f these things concur, the officer is armed error to admit it in evidence to the jury Nor was it error to exclude testimony ten sary. We have no difficulty in holding that ing to prove that E. Virden, the landlord it is competent for the Legislature to affix to had personal property in Madison county sufficient to pay the taxes, nor to exclude evidence of defective advertisement of sale in the particular instance.

Testimony was admitted without objection to the effect that E. Virden was the tenant. The theory of the revenue law is mas day at the residence of his the land, the specific with the tax. Code 1871, § 1665. Testimony was admitted without object ion, pro and con on the point of whether

not does not 'as we have seen, affect the title given at the request of each party; some equests were refused.

We have the whole case before us on bill of exceptions to the refusal to grant a new trial. It would be a useless labor to consid

was entitled to the verdict the presumption arising from the convey ance, by evidence tending to show that th taxes had been paid before sale, or that the or that the sale or proceedings of sale were It is section 8th, Art. 12; "The Legislature, afforded testimony, the validity of the tits first session, shall provide by law for sale could not be affected, as they referred to irregularities, or omissions, which did not make it void.

On the whole case, let the judgment b SIMBALL, C. J. STATE OF MISSISSIPPLA HINDS COUNTY.

I, ALONZO W. LITTLE, Clerk of the pereby certify that the above and foregoing fifteen (15) pages contain a true and perfect transcript of the opinion of said Court, ren-Bowers, as the same now appears of record

GIVEN under my Hand and Seal of said Court, at my office, in the City | pon was discharge of Jackson, this, the 24th day of December, A. D., 1877.
A. W. LITTLE, Clerk.

# MISSISSIPPI NEWS.

The funeral of Gen. Clark took place yes regularities in his proceedings. The essen- Beulah, A large attendance of friends of lighted kerosene lamp at Mrs. Mis tial things are the judgment, execution, levy the veteran soldier and honored citizen, and Kegan, setting her clothes on five sympathizers with the bereaved family witssed the last of the eventful drama of his

Smith's Weekly (Columbus.) Miss Cornelia Hardy, daughter of Di Hardy, died at the residence of her fathe in this city at 1 o'clock on the morning the 21st. inst., and was buried on Saturday the 23nd. She had but recently completed her education at Staunton, Va.

Staksville Stock Journal.] It is with deep regret that we announce the death of Mr. Jas. W. Bell, of this county, of pneumonia, which and event occurred Tuesday last. Copiahan.]

Molly Jackaway, well known in this place as a reckless and desperate negress, who was always ready for a fight, and uld use the razor with deadly effect or the slightest provocation, last Sunday mor ing got into a fight with her man at Bele in which she used the razor so effectually as to let out his bowels, when at the same moment another negro in the row drew his pistol and shot Molly through the heart, killing her instantly. Jackson, the colored man whom Molly butchered up so in this place last winter, died on Wednesday night. Aberdeen Examiner.

An unfortunate affray occured in this tallty and kindness of the ity, on Friday evening, between Mason M. people of Southern Cummings, Esq., and Mr. Frank Rogers, brought about about by the use of very o fensive language by Mr. Cummings. gerous, and Major S. A. Jonas, of the Examiner, in endeavoring to prevent difficult and a bullet through his arm that was in Natchez Democrat.]

Capt. C. W. Babbit left Raymond last Fri-We learn from him that the Natchez payment of his taxes, that he is aware that & Jackson railroad surveying party have lo-

spent in home improvements how great that the tax denter did have been found? See white men, Saturday night, section 1697. This section must be read in connection Post Office to his home. Mr. Clark had on with other provisions of the Statute on the his person Six Hundred and Thirty Dollars, is much legislatian to be done, the same subject, especially section 1700. If in Post Office money and personal funds, all will no doubt be a long one. The fact like we hold that the ownership of personal of which the thieves took from him at the

The remains of Col. Randolph Mott, the

Jackson County Representative,

Pascagoula Star.] Our county sends in the person of Mr.
Charles Wood an intelligent and competent representative, and we hope he will look after the interests of our county and section in the passage of such laws as may be of benefit to our people.

Mississippings.

The "Solid South."

Memphis Avalanche.]

"The South" may be classed "solid" in silver remonitization, with all that the test benefit to our people.

tisl ingredients of his power to proceed in the collection of taxes.

The section under review seems to contemplate that there must be a legal assess-

remarkable ones of which nore than any other perhaps, in

hey wore. James Broppy was rebe firemen with ladders. His wife, le girl were suffocated and purish-

DENVER, COL .- D. W. Ross, of Spring

WASHINGTON, -The comm islon of Laws Regularing the of Ohio, is chairman, will have inday upon which Congress conven-NEW YORK .- Gen. Gen. W. Malant Ohio, was stricken with pural

. S. Grant. Jr., has been app ssistant United States I preparation of old and delayer

railroad with all its rights, fran WILKESBARRE, PA .- Ten mer

and stated that they me

of the Chicago and Alton ra

ausing the death of both An inquest is now being held most crazed in consequence of

Our Daily-A First Rate Port Gibson Reveille.

favor Huntington's Son Iknowing that and can render any aid to the blameless.

The Incoming Legislature

Natchez Democrat. 1 The next session of the Mississippi Leglature will convene on the Tuesday the first Monday in January, and not first Tuesday in January, as many ary, and the composition of the new lature is largely of new men, and as

What Might be Learned Abrest Port Gibson Revielle. If Mr. Lamar should go to Paris, would do well to inform himself of the that no nation, in Europe, can twit him the score of repudiation, for all nation

repudiators," without the justification that Mississippi had.

lapiles. There is no mistake about this A Georgia paper asks the State Legles

have been, at some time in their history